

STATE OF HAWAII — DEPARTMENT OF TAXATION
**GENERAL EXCISE SUBLEASE DEDUCTION
CERTIFICATE**
(Required for lessee's files)

PART I Information About the Lessor

Name _____

Address _____

City

State

Zip Code

Hawaii G.E./Use I.D. Number: _____

SSN or FEIN: _____

Name of agent (if applicable):

PART II Information About the Lessee

Name _____

Hawaii G.E./Use I.D. Number: _____

PART III Real Property or Space Leased

A. **Description** of real property or space leased. Check the appropriate box(es): ☐ vacant land; ☐ apartment, hotel, or similar residential property; ☐ store, office, or other commercial property; ☐ mining, manufacturing, or other industrial property; ☐ farm or ranch; or ☐ other (description of other) _____

B. **Address of real property or space leased** _____

C. **Effective date of the lease** _____

D. **Term of the lease** _____

CERTIFICATION BY LESSOR

(The absence of this certification by the lessor shall give rise to the presumption that the lessee is not allowed the sublease deduction.)

The undersigned lessor hereby certifies, pursuant to section 237-16.5, Hawaii Revised Statutes, that the lessor is subject to the general excise tax on the gross proceeds or gross income received from the lessee.

Signature of Lessor or Authorized Agent

Title

Date

COPY FOR LESSOR AND LESSEE

GENERAL INSTRUCTIONS

Sublease Deduction

Section 237-16.5, Hawaii Revised Statutes (HRS), provides that where real property is subleased by a lessee to a sublessee, the lessee shall be allowed a deduction from the amount of gross proceeds or gross income received from its sublease of the real property. A deduction shall only be allowed with respect to leases and subleases in writing and relating to the same real property.

Purpose of Certificate

The lessee shall obtain from its immediately preceding lessor, Form G-71, General Excise Sublease Deduction Certificate, certifying that the lessor is subject to the general excise tax on the gross proceeds or gross income received from the lessee. The absence of Form G-71 in itself shall give rise to the presumption that the lessee is not allowed the deduction under section 237-16.5, HRS.

Definitions

Lessee means one who holds real property under a lease, and includes a sublessee. A lessee or sublessee includes a sublessor subject to both the tax and applicable deduction under section 237-16.5, HRS, provided real property or space is conveyed by a sublease.

Lessor means one who conveys real property by a lease, and includes a sublessor. A lessor does not include a person who is not subject to the taxes imposed by chapter 237, HRS, or a person whose gross proceeds or gross income from leasing the real property or space is not taxable under chapter 237, HRS.

Sublessee means one who holds real property under a sublease.

Sublessor means one who conveys real property by sublease under a lease. A sublessor includes a lessee subject to both the tax and applicable deduction as determined under section 237-16.5, HRS, provided a sublease is conveyed.

Where to Send Form G-71

The lessor must submit Form G-71 to the lessee. The lessee is to retain Form G-71 for the lessee's records. The lessee should not file Form G-71 with the Department of Taxation.

SPECIFIC INSTRUCTIONS

Part I

Enter information regarding the lessor.

Part II

Enter information regarding the lessee.

Part III

Enter information regarding the real property or space leased in this transaction.

Signing of the Certificate

The certificate shall be signed and dated by the lessor or the lessor's authorized agent.

WHERE TO GET INFORMATION

Oahu District Office

830 Punchbowl Street
P. O. Box 259
Honolulu, HI 96809-0259
Tel. No.: 808-587-4242
Toll-Free: 1-800-222-3229
TDD/TTY No.: 808-587-1418
TDD/TTY Toll-Free: 1-800-887-8974

Hawaii District Office

75 Aupuni Street, #101
P. O. Box 833
Hilo, HI 96721-0833
Toll-Free: 1-800-222-3229

Maui District Office

54 South High Street, #208
P. O. Box 1169
Wailuku, HI 96793-6169
Toll-Free: 1-800-222-3229

Kauai District Office

3060 Eiwa St., #105
Lihue, HI 96766-1889
Toll-Free: 1-800-222-3229

Tax information and forms:

www.state.hi.us/tax

Forms By Fax/Mail:

Telephone No.: 808-587-7572
Toll-Free: 1-800-222-7572